

**STATE BOARD OF ACCOUNTS
302 West Washington Street
Room E418
INDIANAPOLIS, INDIANA 46204-2769**

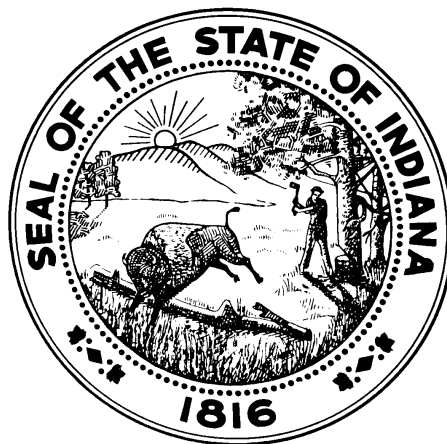
AUDIT REPORT

OF

COUNTY TREASURER

CASS COUNTY, INDIANA

January 1, 2007 to December 31, 2007



FILED

09/11/2008

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COUNTY OFFICIALS

<u>Office</u>	<u>Official</u>	<u>Term</u>
Treasurer	Shelia K. Thompson	01-01-05 to 12-31-08
President of the County Council	Chod Gibson Ralph Anderson	01-01-07 to 12-31-07 01-01-08 to 12-31-08
President of the Board of County Commissioners	Steven M. Kain Richard L. Rusk	01-01-07 to 01-22-08 01-23-08 to 12-31-08



STATE OF INDIANA

AN EQUAL OPPORTUNITY EMPLOYER

STATE BOARD OF ACCOUNTS
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TO: THE OFFICIALS OF CASS COUNTY

We have audited the records of the County Treasurer for the period from January 1, 2007 to December 31, 2007, and certify that the records and accountability for cash and other assets are satisfactory to the best of our knowledge and belief, except as stated in the Audit Results and Comments. The financial transactions of this office are reflected in the Annual Report of Cass County for the year 2007.

STATE BOARD OF ACCOUNTS

August 27, 2008

COUNTY TREASURER
CASS COUNTY
AUDIT RESULTS AND COMMENTS

LICENSE EXCISE TAX

The total of undistributed license excise tax receipts for the period of October 1, 2007 to December 31, 2007, did not agree with the balance on the Treasurer's Daily Balance of Cash and Depositories (Other Sources: Vehicle License Excise Tax) at December 31, 2007. The Treasurer is showing an unidentified cash long of \$302,052 at December 31, 2007.

At all times, the manual and computerized records, subsidiary ledgers, control ledger, and reconciled bank balance should agree. If the reconciled bank balance is less than the subsidiary or control ledgers, then the responsible official or employee may be held personally responsible for the amount needed to balance the fund. (Accounting and Uniform Compliance Guidelines Manual for Treasurer, Chapter 10)

PRESCRIBED FORMS

The following prescribed or approved forms were not always in use, County Form 9 (Tax Duplicate), Form 18TJ (Personal Property Tax Judgment Receipt), Form 24B (Fund Ledger and Ledger of Receipts), Form 16 (Warrant and Warrant Register), Form 61 (Monthly Financial Statement), Form 20-21 (Combination Quietus and Application to Pay), Form 65 (Register of Taxes Collected), and others. Unapproved forms generated by the County's accounting and property tax software were used to replace some of these forms. These unapproved forms did not always provide all of the information required on the prescribed forms and for audit.

County Form 47 (Treasurer's Daily Balance of Cash and Depositories) was not used in the manner prescribed. The excess tax collections and the drainage maintenance collections were not recorded separately from the property tax collections as required. The unapproved form used to replace the Register of Taxes Collected also does not separate the types of collections as required. As a result, property taxes, drainage maintenance collections, and the excess tax at settlement cannot be reconciled to the Treasurer's Daily Balance of Cash and Depositories.

Officials and employees are required to use State Board of Accounts prescribed or approved forms in the manner prescribed. (Accounting and Uniform Compliance Guidelines Manual for County Treasurers, Chapter 10)

COUNTY TREASURER
CASS COUNTY
EXIT CONFERENCE

The contents of this report were discussed on August 27, 2008, with Shelia K. Thompson, Treasurer; Richard L. Rusk, President of the Board of County Commissioners; Ralph Anderson, President of the County Council; and Dianna Moore, Deputy Treasurer.